

**PUBLIC HEARING AGENDA
NORTH CAROLINA STATE BOARD OF CPA EXAMINERS
NOVEMBER 18, 2013
10:00 A.M.
1101 OBERLIN ROAD
RALEIGH, NC**

I. Administrative Items

A. Call to Order

II. Hearing Testimony

A. Case No. C2011260 – Bipin M. Gandhi, #25176

III. Adjournment

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

Case: #C2011260

IN THE MATTER OF:
Bipin M. Gandhi, #25176
Respondent

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners ("Board") has received evidence which if admitted at hearing would show that:

1. Respondent Bipin M. Gandhi (hereinafter "Respondent") is the holder of a certificate of qualification admitting Respondent to practice as a Certified Public Accountant in North Carolina ("Certificate"). Respondent is subject to the provisions of Chapter 93 of the General Statutes of North Carolina and Title 21, Chapter 8 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Board received a complaint from one of Respondent's clients ("Client") alleging that Respondent was engaged by Client to prepare Client's tax returns for 2005, 2006, and 2007.
3. Client has alleged that Respondent had not timely prepared or filed the tax returns. Client further has alleged that he demanded that Respondent return all client records.
4. Client has alleged that Respondent did not provide Client with tax returns or return all client records.
5. Client has alleged that Respondent was not responsive to subsequent inquiries made by Client's successor accountant regarding Client's records.
6. After initially responding to Board inquiries, Respondent subsequently became unresponsive and difficult to contact.
7. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent's failures to timely complete Client's tax returns or inform Client that the returns had not been filed constitute violations of 21 NCAC 08N .0201, .0203(a), and .0212.
8. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent's failure to return client records and failure to

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Bipin M. Gandhi

cooperate with a subsequent accountant regarding those records are violations of 21 NCAC 08N .0305.

9. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent's failure to respond to Board inquiries is a violation of 21 NCAC 08N .0206.

The discipline which the Board may impose on Respondent for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000.00 per infraction.

Pursuant to N.C. Gen. Stat. § 150B-38, you are entitled to a public hearing on this matter. This notice is to advise you that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh, on September 23, 2013, at 10:00 a.m. If you are not present, a decision may be reached in your absence, and you may be deemed to have waived your right to a hearing.

Pursuant to N.C. Gen. Stat. § 150B-40(d), you may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

If you have questions, or additional pertinent evidence, or proof of compliance, or desire to attempt to resolve this matter informally, you may contact the Board's Staff Attorney, Frank Trainor, (919) 715-9185, fttrainor@nccpaboard.gov, or the Board's Executive Director, Robert N. Brooks, (919) 733-1425, rbrooks@nccpaboard.gov.

This notice is issued the 22 day of JULY, 2013.



BY: *Paul W. Balle*
Professional Standards Committee Chairman
North Carolina State Board of
Certified Public Accountant Examiners